and Government promised consideration. The member prayed that in view of the difficulties attending the cultivation of such lands Government might be pleased to treat them specially and assess them at favourable rates.

Reply.—Although this subject was brought up last year, it was somehow overlooked. An enquiry will be started in the matter and orders passed.

15. That in the Tovala Proverty alone all rain-fed lands irrespective of tenure are allowed remission of tax on account of Tharisu and that this concession should be extended to all Manamari lands in Nanjanad.

Mr. M. Sivathanu Pillai (Tovala) said that fallow remissions were not granted in Nanjanad on any uniform principle and that in the Tovala Proverty alone were all lands irrespective of tenure allowed remission of tax on this account. He prayed for an extension of this concession to Manamari lands in Nanjanad as a whole, as what applied to the Tovala Proverty was equally applicable to the other Proverties also.

Mr. N. Velayudhaperumal Pillai (Agastisvaram) also spoke on the subject.

Reply.—No uniform system seems to be followed in the matter of fallow remissions in Nanjanad. In paras 100 to 111 of the Nanjanad settlement report submitted by the Settlement Dewan Peishkar, a detailed account is given of the varying systems of remissions in vogue. In concluding the account, the Peishkar said that "a proper adjustment should be made and a uniform treatment adopted". Reviewing this portion of the report, Government said, "No doubt the system is fraught with anomalies which require correction. The local conditions should be fully scrutinized and proposals submitted to Government for such adjustments as may be called for in due regard to the interests involved". It does not appear that any further action was taken on the lines indicated above. The matter will now be enquired into and orders passed.

16. Grant of remission of tax on account of failure of crops from submergence.

Mr. K. Padmanabhan Tampi (Taluk Association, Kalkulam) said that in the Padmanabhapuram Division though the rules provided for the grant of Karivu remission, ryots suffered more from loss by

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submergence or *azhukichetham* in seasons of flood than even scarcity of water and in these cases no remission of tax was granted by Government. As this worked considerable hardship, he requested that *karivu* and *azhukichetham* might be treated on the same basis by Government and remissions allowed in both cases alike.

Mr. M. Sivathanu Pillai (*Tovala*) supported him.

Reply.—What the members want is that the procedure obtaining in respect of Karivezhuthu should be made applicable to failure of crops due to submergence as well. Cases of submergence are very rare in these parts, where the ordinary complaint is want of sufficient water-supply. Unlike in the matter of karivu, no remission is allowed when individual fields are damaged by submergence. But where a whole *puravu* fails on this account, a special enquiry is made on the application of the ryots concerned and remission granted under the special sanction of Government. Further relief, if called for, will be given in individual cases on the recommendation of the Peishkar.

17. That the procedure obtaining at present in regard to Karivezhuthu is a source of delay, hardship and loss to the ryots.

Mr. N. Velayudhaperumal Pillai (*Agastisvaram*) stated that when a complaint about failure of crops was submitted to the Revenue authorities it took a long time for them to go to the spot and inspect the lands and it was a matter of hardship that till then the ryots had to keep the stalks on the lands without removing them. Although there is a rule that the inspection should be completed within 7 days after receipt of complaint, this was never observed in practice and hence in many cases the ryots lost the benefit of the remission rules. The member prayed that a period might be fixed within which the revenue officers should finish their inspection.

Reply.—This question was raised last year. In his reply the Dewan said that orders would issue for the timely inspection of crops by village officers. Some proposals are before Government for modifying the existing rules. They will receive consideration and orders will be passed.

18. Remission of tax in the Northern Division in cases of failure of crops for want of water.

Mr. K. Karunakaran Pillai (*Parur*) stated that remission on

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